

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
South Adams Schools (35)

South Adams Schools (35)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$4,179,485	\$4,235,207	\$4,417,573	\$4,514,441	2%	2%
Group Health Insurance (222)	\$835,559	\$862,146	\$861,800	\$811,802	-1%	-6%
Noncertified Salaries (120)	\$459,787	\$423,399	\$621,463	\$690,097	11%	11%
Computer Hardware (741)	\$75,320	\$264,210	\$414,437	\$445,294	56%	7%
Social Security-Certified Employee Retirement (212)	\$307,213	\$317,760	\$325,055	\$330,066	2%	2%
Teacher Retirement Fund, After 7-1-95 (216)	\$193,893	\$200,800	\$254,173	\$261,109	8%	3%
Transfer Tuition to Educational Service Agencies Within the State (564)	\$522,899	\$633,046	\$88,804	\$188,764	-22%	113%
Textbooks (630)	\$83,673	\$220,699	\$89,603	\$121,294	10%	35%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$127,518	\$153,147	\$218,975	\$121,271	-1%	-45%
Public Employees Retirement Fund (214)	\$47,336	\$41,881	\$68,746	\$83,607	15%	22%
Operational Supplies (611)	\$88,088	\$71,773	\$80,744	\$79,937	-2%	-1%
Other Employee Benefits (241 to 290)	\$70,336	\$33,250	\$124,734	\$76,884	2%	-38%
Licensed Employees Temporary Salaries (135)	\$37,020	\$92,771	\$47,465	\$74,413	19%	57%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$95,871	\$96,253	\$76,635	\$73,408	-6%	-4%
Transfer Tuition to Other School Corporations Within the State (561)	\$43,102	\$11,712	\$40,976	\$63,902	10%	56%
Equipment (730)	\$89,016	\$31,353	\$56,669	\$60,660	-9%	7%
Social Security-Noncertified Employee Retirement (211)	\$37,257	\$35,979	\$48,850	\$53,393	9%	9%
Travel (580)	\$58,357	\$46,645	\$58,123	\$47,885	-5%	-18%
Nonlicensed Employees Temporary Salaries (136)	\$46,621	\$60,606	\$45,798	\$45,345	-1%	-1%
Library Books (640)	\$1,507	\$13,140	\$12,388	\$29,704	111%	140%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$15,098	\$14,832	\$16,663	\$19,314	6%	16%
Connectivity (744)	\$33,343	\$4,977	\$12,262	\$19,057	-13%	55%
Other Technology Hardware (746)	-\$10,774	\$22,960	\$14,694	\$14,208	N/A	-3%
Other General Supplies (615, 660 to 689)	\$0	\$0	\$0	\$13,213	N/A	N/A
Group Life Insurance (221)	\$7,197	\$6,765	\$8,129	\$8,232	3%	1%
Miscellaneous Objects (876 to 899)	\$6,934	\$520	\$2,027	\$6,538	-1%	223%
Other Purchased Professional and Technical Services (319)	\$11,081	-\$85	\$8,281	\$6,132	-14%	-26%
Purchased Professional and Technical Pupil Services (313)	\$3,350	\$2,400	\$2,970	\$2,850	-4%	-4%
Periodicals (650)	\$1,991	\$752	\$663	\$1,268	-11%	91%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$0	\$200	\$0	\$1,150	N/A	N/A
Gasoline and Lubricants (613)	\$424	\$846	\$1,444	\$1,091	27%	-24%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$3,081	\$0	\$5,700	\$800	-29%	-86%
Purchased Property Services; Repairs and Maintenance Services (430)	\$420	\$777	\$993	\$679	13%	-32%
Unemployment compensation (230)	\$9,942	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Staff Services (314)	\$0	\$12,500	\$0	\$0	N/A	N/A

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Student Academic Achievement Total	\$7,481,942	\$7,913,222	\$8,026,837	\$8,267,810	3%	3%
Student Instructional Support						
Certified Salaries (110)	\$427,724	\$425,594	\$453,511	\$506,705	4%	12%
Noncertified Salaries (120)	\$199,683	\$217,254	\$205,186	\$220,701	3%	8%
Group Health Insurance (222)	\$98,683	\$132,409	\$127,508	\$109,563	3%	-14%
Other Purchased Professional and Technical Services (319)	\$0	\$12,988	\$12,988	\$70,616	N/A	444%
Teacher Retirement Fund, After 7-1-95 (216)	\$27,499	\$28,656	\$27,643	\$40,320	10%	46%
Social Security-Certified Employee Retirement (212)	\$29,719	\$32,178	\$32,995	\$34,681	4%	5%
Public Employees Retirement Fund (214)	\$21,275	\$24,096	\$24,406	\$28,358	7%	16%
Social Security-Noncertified Employee Retirement (211)	\$14,573	\$15,829	\$15,647	\$16,053	2%	3%
Other Employee Benefits (241 to 290)	\$8,372	\$4,131	\$14,937	\$10,275	5%	-31%
Operational Supplies (611)	\$11,034	\$11,078	\$7,337	\$8,006	-8%	9%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$6,125	\$6,659	\$5,678	\$4,843	-6%	-15%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$1,880	\$1,955	\$1,882	\$2,580	8%	37%
Travel (580)	\$84	\$3,678	\$2,688	\$2,482	133%	-8%
Nonlicensed Employees Temporary Salaries (136)	\$1,830	\$1,752	\$11,552	\$1,710	-2%	-85%
Purchased Professional and Technnical Staff Services (314)	\$615	\$0	\$1,730	\$1,200	18%	-31%
Group Life Insurance (221)	\$897	\$891	\$861	\$848	-1%	-1%
Student Instructional Support Total	\$849,993	\$919,149	\$946,550	\$1,058,940	6%	12%
Overhead and Operational						
Noncertified Salaries (120)	\$1,053,046	\$1,039,169	\$1,067,942	\$1,058,990	0%	-1%
Group Health Insurance (222)	\$276,181	\$297,380	\$308,567	\$311,157	3%	1%
Food Purchases (614)	\$254,816	\$240,808	\$254,346	\$250,683	0%	-1%
Operational Supplies (611)	\$177,484	\$197,357	\$180,628	\$198,555	3%	10%
Heating and Cooling for Buildings - Electricity (621)	\$199,635	\$201,664	\$191,325	\$177,932	-3%	-7%
Certified Salaries (110)	\$128,219	\$113,378	\$103,290	\$157,522	5%	53%
Gasoline and Lubricants (613)	\$101,365	\$110,177	\$107,008	\$124,240	5%	16%
Public Employees Retirement Fund (214)	\$97,239	\$103,834	\$114,745	\$123,159	6%	7%
Heating and Cooling for Buildings - Gas (622)	\$84,700	\$61,133	\$84,099	\$105,414	6%	25%
Purchased Property Services; Repairs and Maintenance Services (430)	\$73,620	\$69,741	\$102,659	\$102,054	9%	-1%
Property Insurance, Liability Insurance, and Transporation Insurance (520)	\$62,955	\$95,149	\$78,438	\$93,814	10%	20%
Vehicles (731)	\$173,452	\$76,149	\$129,172	\$88,078	-16%	-32%
Social Security-Noncertified Employee Retirement (211)	\$76,174	\$74,572	\$75,900	\$74,612	-1%	-2%
Utility Services Water and Sewage (411)	\$35,738	\$39,697	\$41,021	\$45,596	6%	11%

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Workers Compensation Insurance (225)	\$37,072	\$0	\$30,926	\$32,327	-3%	5%
Utility Services Removal of Refuse and Garbage (412)	\$13,846	\$18,066	\$16,724	\$22,844	13%	37%
Telephone (531)	\$29,185	\$27,959	\$24,133	\$18,454	-11%	-24%
Dues and Fees (810)	\$15,463	\$16,659	\$16,302	\$17,150	3%	5%
Other Employee Benefits (241 to 290)	\$13,417	\$5,920	\$21,255	\$14,978	3%	-30%
Board Members Compensation (115)	\$17,917	\$14,000	\$14,000	\$14,000	-6%	0%
Social Security-Certified Employee Retirement (212)	\$8,799	\$8,237	\$8,764	\$11,008	6%	26%
Other Purchased Professional and Technical Services (319)	\$4,927	\$13,097	\$6,947	\$10,337	20%	49%
Tires and Repairs (612)	\$8,509	\$657	\$3,407	\$9,299	2%	173%
Purchased Professional and Technical Board of Education Services (318)	\$17,005	\$9,384	\$10,801	\$6,436	-22%	-40%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$2,885	\$3,854	\$3,914	\$3,982	8%	2%
Travel (580)	\$5,382	\$6,431	\$5,368	\$3,615	-9%	-33%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$3,013	\$2,935	\$2,967	\$3,608	5%	22%
Teacher Retirement Fund, After 7-1-95 (216)	\$3,100	\$50	\$0	\$3,499	3%	N/A
Group Life Insurance (221)	\$4,366	\$3,635	\$3,334	\$2,991	-9%	-10%
Advertising (540)	\$806	\$1,376	\$930	\$2,356	31%	153%
Equipment (730)	\$28,001	\$12,867	\$9,170	\$1,538	-52%	-83%
Official Bond Premiums (525)	\$510	\$444	\$444	\$468	-2%	5%
Postage and Postage Machine Rental (532)	\$2,507	\$12,535	\$7,436	\$457	-35%	-94%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$292	\$267	\$267	\$267	-2%	0%
Bank Service Charges (871)	\$45	\$144	\$444	\$244	53%	-45%
Unemployment compensation (230)	\$17,801	\$3,600	\$0	\$228	-66%	N/A
Miscellaneous Objects (876 to 899)	\$536	\$44	\$104	\$57	-43%	-45%
Purchased Professional and Technical Staff Services (314)	\$744	\$0	\$0	\$0	-100%	N/A
Purchased Property Services; Rentals (440)	\$19,404	\$0	\$0	\$0	-100%	N/A
Overtime Salaries (140)	\$251	\$0	\$0	\$0	-100%	N/A
Overhead and Operational Total	\$3,050,407	\$2,882,370	\$3,026,776	\$3,091,953	0%	2%
Nonoperational						
Redemption of Principal (831)	\$1,720,000	\$1,717,000	\$1,735,421	\$1,729,899	0%	0%
Purchased Property Services; Construction Services (450)	\$671,663	\$521,861	\$555,985	\$519,602	-6%	-7%
Purchased Property Services; Repairs and Maintenance Services (430)	\$269,168	\$171,477	\$156,367	\$144,113	-14%	-8%
Certified Salaries (110)	\$104,532	\$88,698	\$104,656	\$98,564	-1%	-6%
Noncertified Salaries (120)	\$90,253	\$95,014	\$76,058	\$86,333	-1%	14%
Equipment (730)	\$66,225	\$28,137	\$44,257	\$11,505	-35%	-74%
Purchased Property Services; Rentals (440)	\$7,177	\$10,513	-\$1,079	\$10,120	9%	N/A

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Teacher Retirement Fund, After 7-1-95 (216)	\$7,948	\$7,075	\$7,547	\$6,845	-4%	-9%
Social Security-Certified Employee Retirement (212)	\$7,914	\$6,141	\$7,180	\$6,607	-4%	-8%
Social Security-Noncertified Employee Retirement (211)	\$6,904	\$7,240	\$5,818	\$6,604	-1%	14%
Other Purchased Professional and Technical Services (319)	\$239	\$6,221	\$4,745	\$4,010	102%	-15%
Public Employees Retirement Fund (214)	\$936	\$467	\$766	\$659	-8%	-14%
Unemployment compensation (230)	\$442	\$0	\$0	\$455	1%	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$1,651	\$337	\$331	\$332	-33%	0%
Miscellaneous Objects (876 to 899)	\$188	\$188	\$75	\$38	-33%	-50%
Computer Hardware (741)	\$2,181	\$0	\$0	\$0	-100%	N/A
Group Health Insurance (222)	\$2,900	\$0	\$0	\$0	-100%	N/A
Operational Supplies (611)	\$1,578	\$741	\$288	\$0	-100%	-100%
Nonoperational Total	\$2,961,897	\$2,661,109	\$2,698,415	\$2,625,687	-3%	-3%
Grand Total	\$14,344,239	\$14,375,850	\$14,698,578	\$15,044,389	1%	2%